

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET  
18-md-2865 (LAK)

This document relates to:

18-cv-07824; 18-cv-07827; 18-cv-07828;  
18-cv-07829; 19-cv-01781; 19-cv-01783;  
19-cv-01785; 19-cv-01788; 19-cv-01791;  
19-cv-01792; 19-cv-01794; 19-cv-01798;  
19-cv-01800; 19-cv-01801; 19-cv-01803;  
19-cv-01806; 19-cv-01808; 19-cv-01809;  
19-cv-01810; 19-cv-01812; 19-cv-01813;  
19-cv-01815; 19-cv-01818; 19-cv-01866;  
19-cv-01867; 19-cv-01868; 19-cv-01869;  
19-cv-01870; 19-cv-01871; 19-cv-01873;  
19-cv-01894; 19-cv-01896; 19-cv-01918;  
19-cv-01922; 19-cv-01926; 19-cv-01928;  
19-cv-01929; 19-cv-01931; 19-cv-10713;  
21-cv-05339.

**DECLARATION OF ANDREW S. DULBERG**

I, Andrew S. Dulberg, an attorney duly admitted to practice law before this Court, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Avani Management LLC Roth 401K Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, Jocelyn Markowitz, Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Pension Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Opposition to SKAT's

Memorandum of Law in Opposition to Plaintiff Skatteforvaltningen's Motion In Limine to Exclude Certain Evidence of Comparative Fault or Statute of Limitations Defenses in the above-captioned cases.

3. Attached hereto as Exhibit 1 is a true and correct copy of an excerpt from the transcript of the deposition of Bo Daugaard, dated June 11, 2021.

4. Attached hereto as Exhibit 2 is a true and correct copy of a tax reclaim application submitted on behalf of the Michelle Investments Pension Plan Bates-stamped document SKSK00000830-0001-SKSK00000830-0005.

5. Attached hereto as Exhibit 3 is a true and correct copy of excerpts from the transcript of the deposition of Lisbeth Rømer, dated June 3, 2021.

6. Attached hereto as Exhibit 4 is a true and correct copy of an excerpt from the exhibits to the interim report of the Commission of Inquiry into SKAT submitted to the Ministry of Justice of the Kingdom of Denmark (available at [https://www.justitsministeriet.dk/wp-content/uploads/2021/06/13\\_ekstrakt\\_side\\_3645-3723.pdf](https://www.justitsministeriet.dk/wp-content/uploads/2021/06/13_ekstrakt_side_3645-3723.pdf)) (last accessed September 3, 2024).

7. Attached hereto as Exhibit 4\_T is a true and correct copy of a machine translation of Exhibit 4 to this declaration.

I, Andrew S. Dulberg, declare under penalty of perjury that the foregoing is true and correct.

Dated: September 3, 2024  
Boston, Massachusetts

/s/ Andrew S. Dulberg  
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